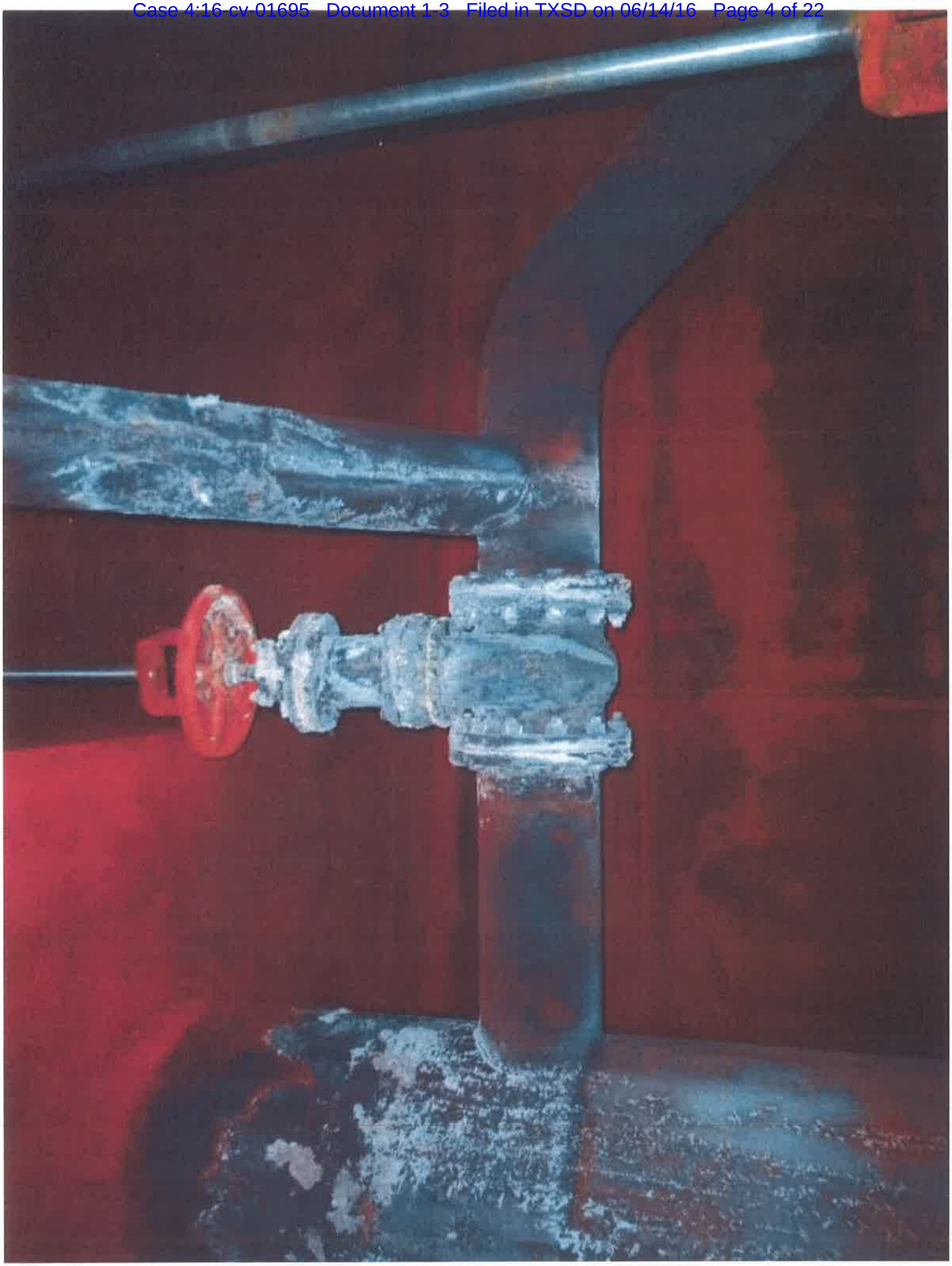
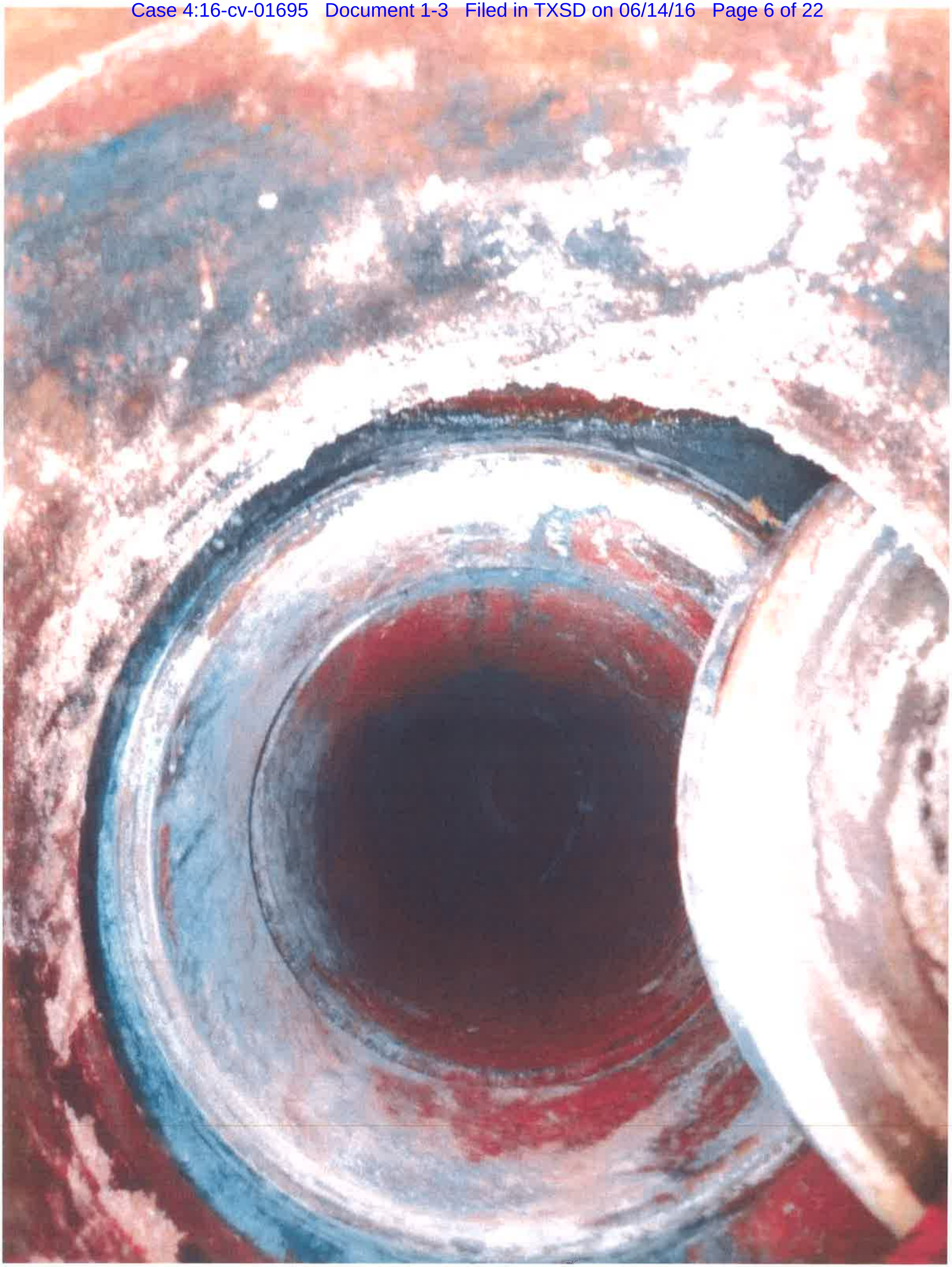
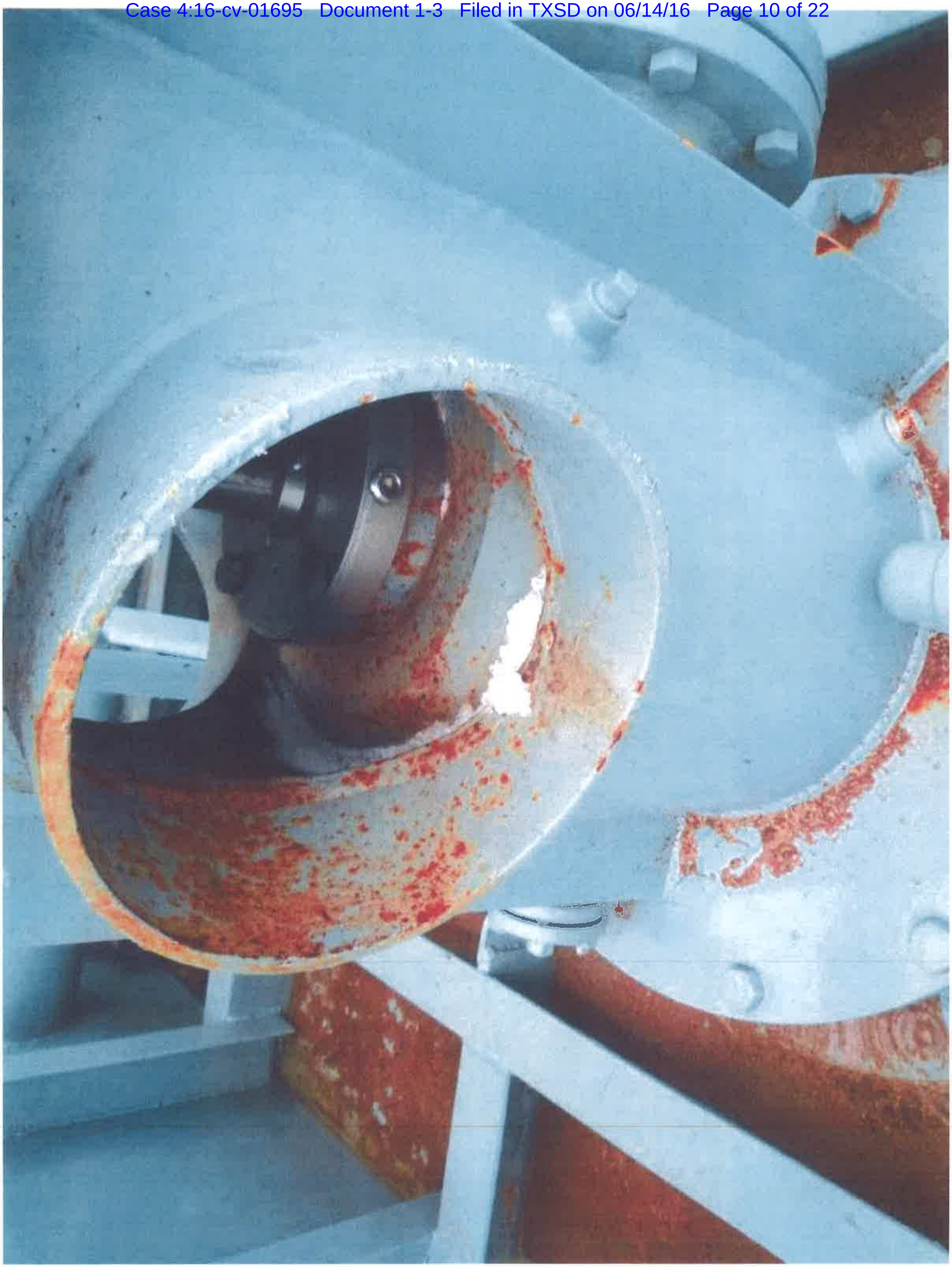
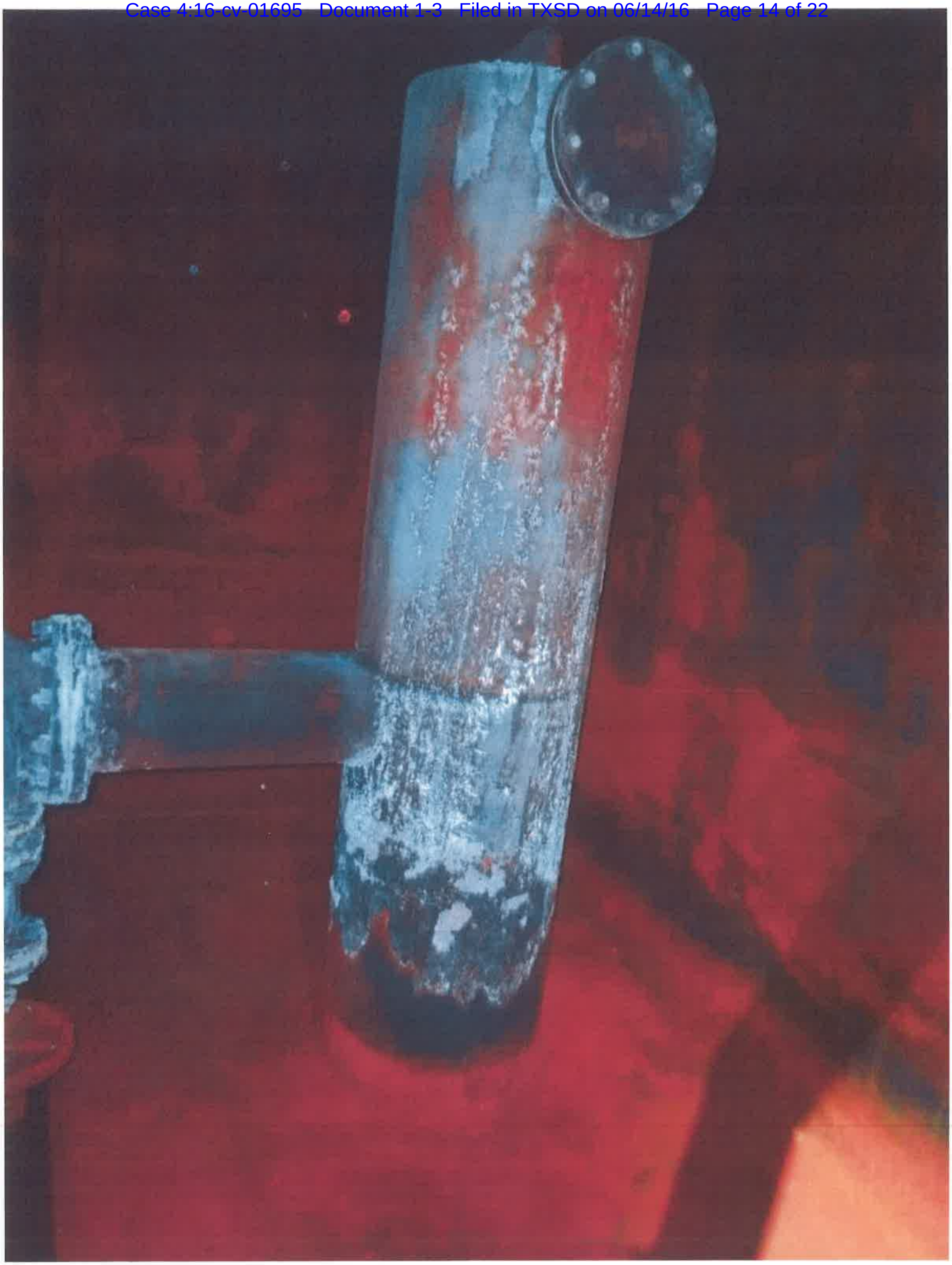
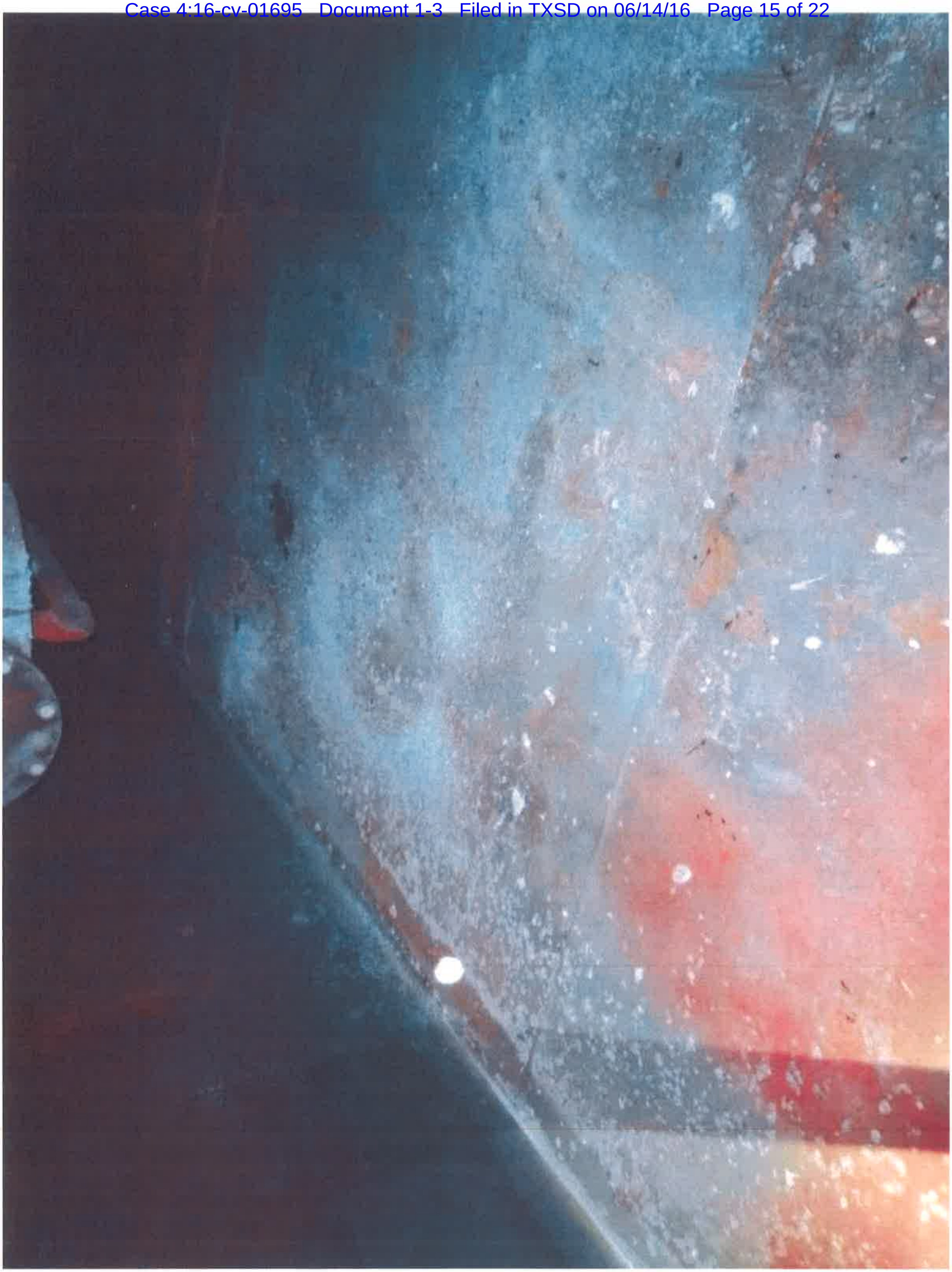
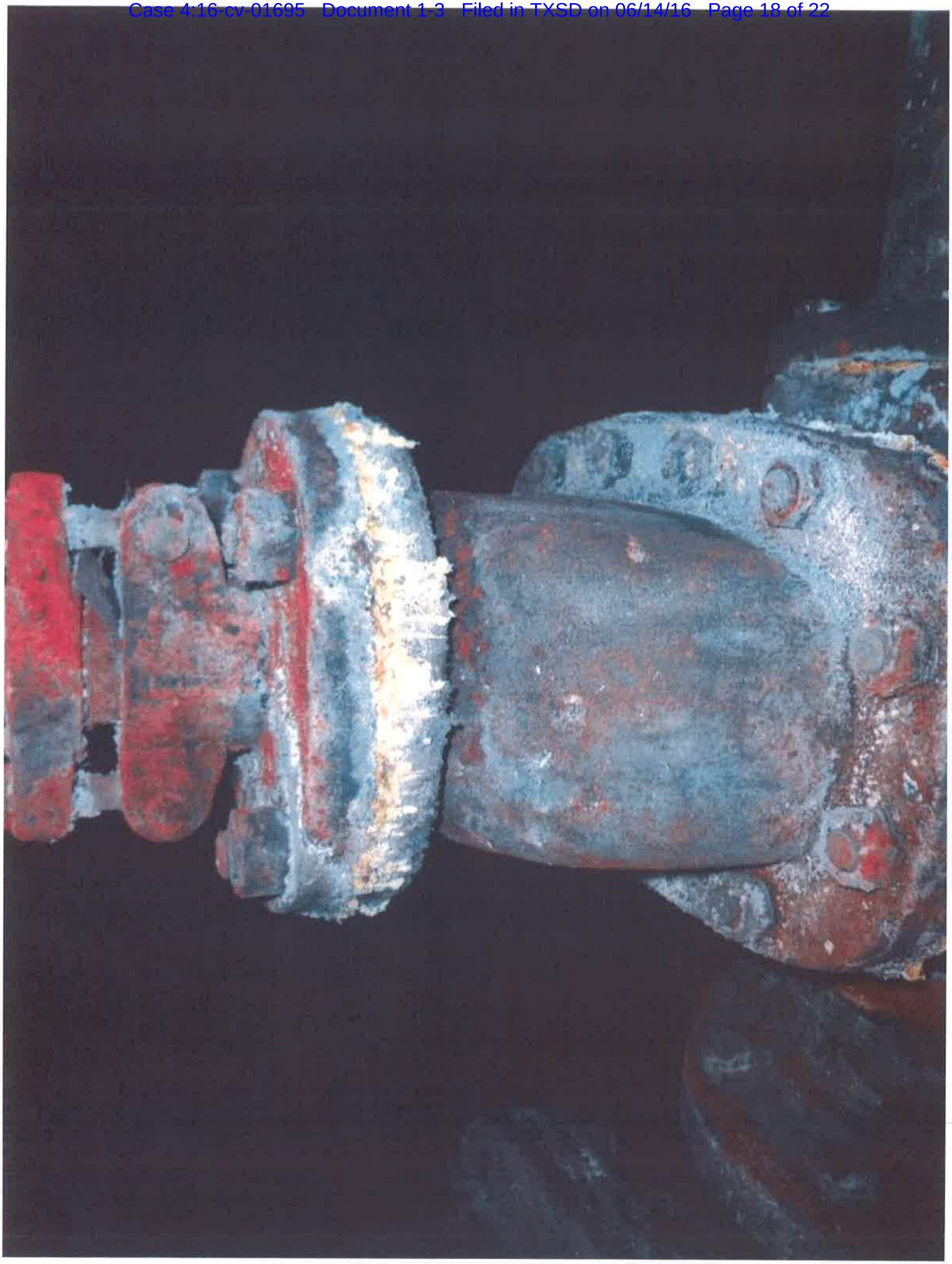
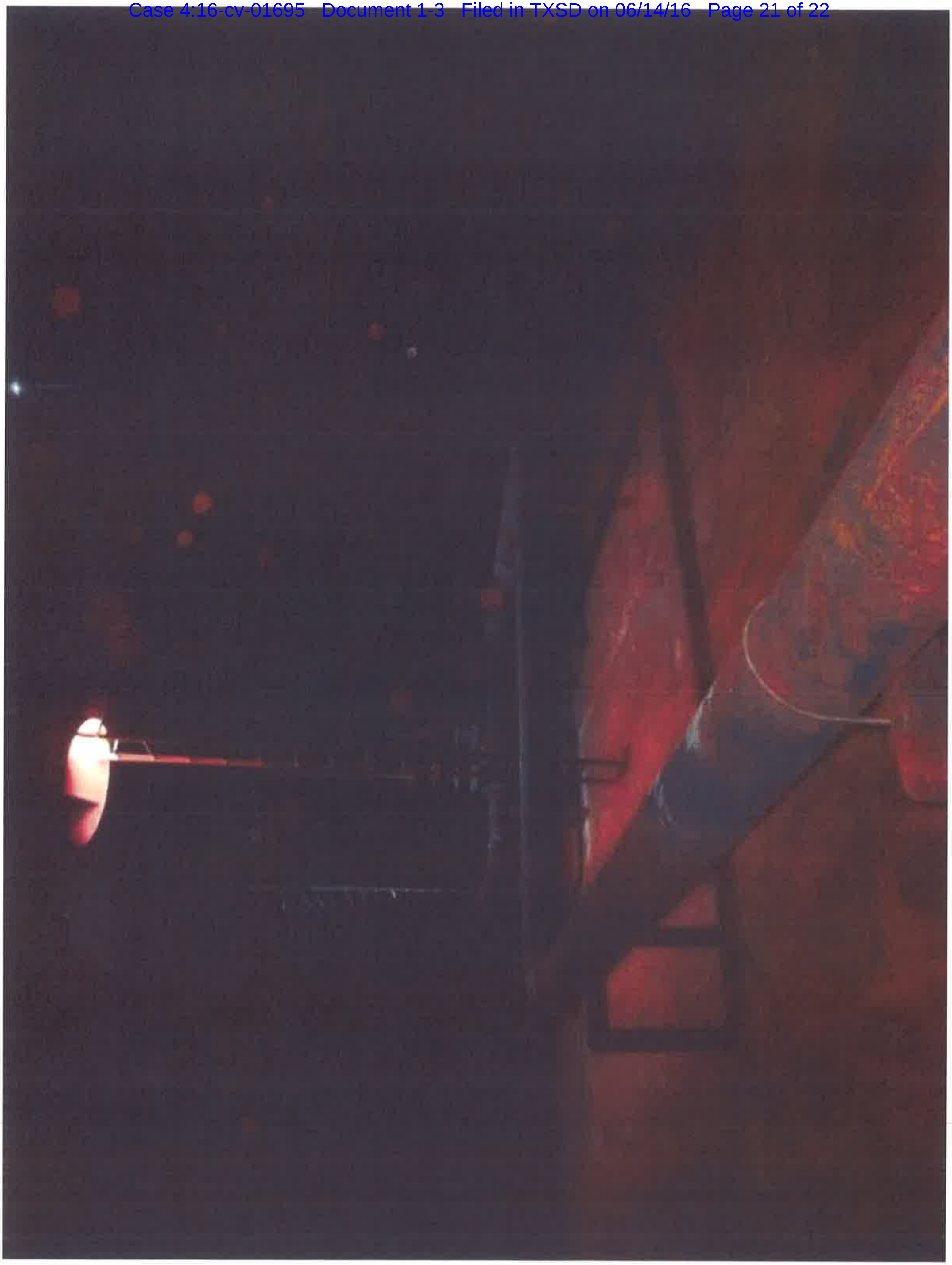
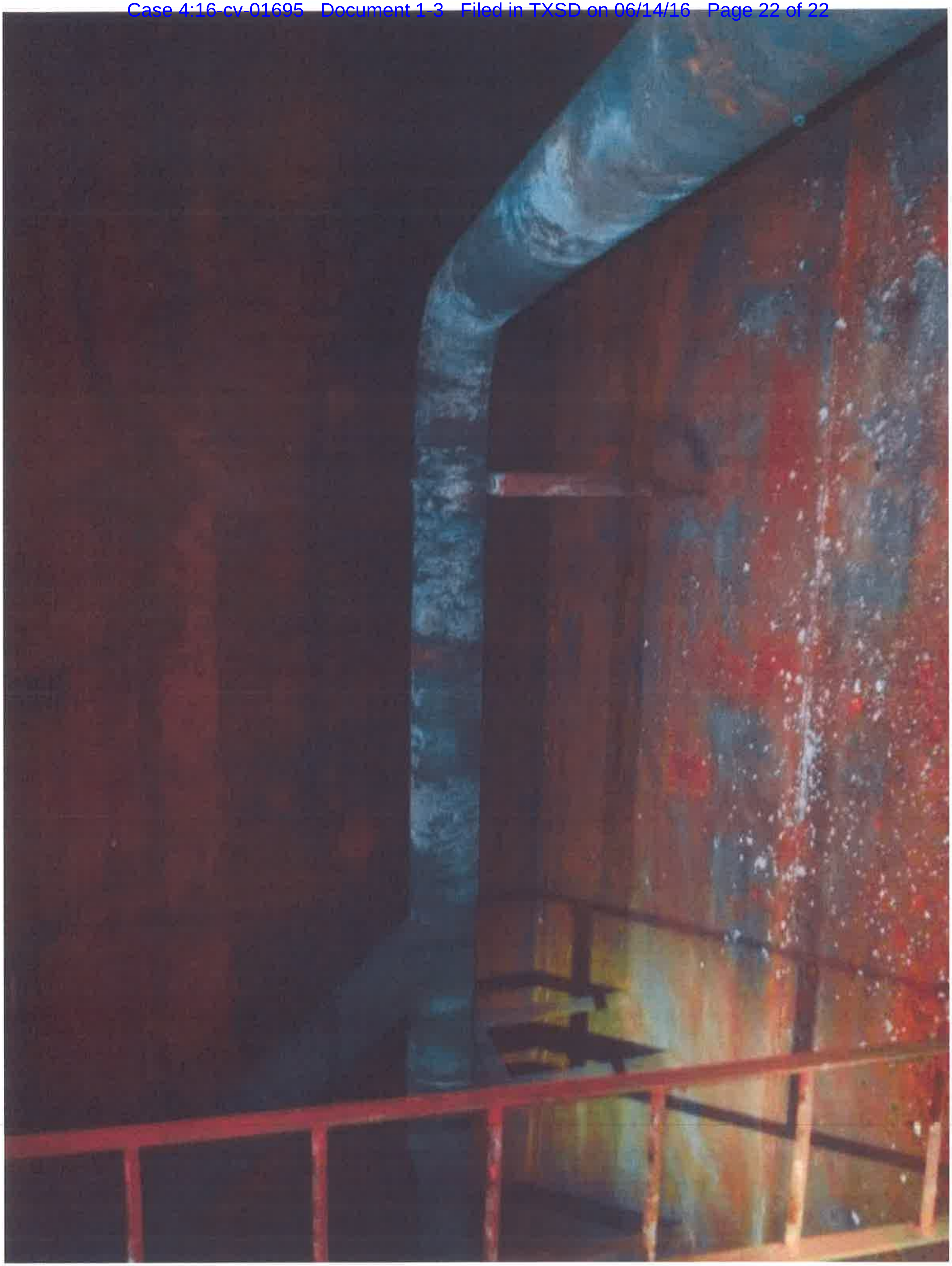
EXHIBIT C





IB 1041